

GEORGE CATLIN.

APRIL 12, 1842.

Laid upon the table.

Mr. J. R. INCHESOLL, from the Committee of Ways and Means, made the following

REPORT :

*The Committee of Ways and Means, to whom was referred the petition of George Catlin, respectfully report :*

That the petitioner, being an American citizen, now in London, represents "that, having travelled, for the term of eight years, through the Indian countries, in North America, at great expense and some hazard of life, endeavoring to portray and perpetuate the true customs of the natives of his country; and having completed, at great expense, the publication of a work on the character and customs of these people, which work he has deemed it for his advantage to publish in England, and to the sales of which, in his own country, he will have to look, in a great measure, for remuneration;" he therefore prays that he may be allowed to import into New York, free of duty, such copies of his work, entitled "Catlin's Letters and Notes on the Manners and Customs of the North American Indians," as he may ship to that port.

In a supplemental or additional memorial, the petitioner states that the above-mentioned work contains nearly four hundred steel plate engravings. He declares himself to have been under the supposition, when he determined to print his American editions of his work in England, to be sent to the United States in sheets, that the duties were of a very light nature, but that he has learned that the amount of duties to be paid on all letter-press is at the rate of twenty-six cents per pound. He also declares that, since his American edition of one thousand copies has been printed off, and his arrangements have been all made for the printing of all the future editions for that country, an act of Congress has been passed laying a heavy duty on engravings passing from England to the United States, "which is certain to deprive him of all his contemplated profits, provided it is levied on the first edition, which has already been shipped, and on editions which are hereafter to be shipped."

He represents that, as his book, containing nearly four hundred engravings, was completed, and his arrangements made for its shipment to the United States, before any knowledge of the recent act laying a heavy duty on engravings could have been received in London, his interest is calculated to be very seriously affected, unless, by a special act of Congress, he may be exempted from these duties.

By the act to amend the several acts imposing duties on imports, ap-

proved 22d May, 1824, a duty of twenty-six cents per pound is laid on all books in sheets or boards. By the revenue laws, existing previously to the 11th of September, 1841, engravings were admitted free of duty. The act relating to duties and drawbacks, approved on that day, imposes a duty of twenty per cent. *ad valorem* on all articles which were then admitted free of duty, except certain enumerated articles, among which engravings are not included, except when imported by order and for the use of any society, incorporated or established for philosophical or literary purposes, or for the encouragement of the fine arts, or by order and for the use of any college, academy, school, or seminary of learning in the United States.

The prayer of the petitioner embraces two objects—

1. A relief from the ordinary liabilities of the revenue laws of his printed book. This is the mere case of an application to exempt from duties articles which, by long-established and well-understood provisions of the law, are liable to them. Mere inadvertence on the part of an importer has never been regarded as a sufficient cause for exonerating his goods from the price of their importation. Duties are not provided as a penalty. If they were, the familiar maxim that forbids ignorance of the law to avail as an excuse for the disregard of it would prevent the petitioner from setting up his want of knowledge as a reason for impunity. But they are never regarded as such. A presumed knowledge of the responsibilities incurred by the importer, of the amount of debt which he contracts to pay by the very act of importation, deprives the Government of all reasonable liability to complaint on the ground of oppression, and himself of all justifiable cause of objection to its demands. In this part of the case there is no foundation for the claim of the petitioner as a mere importer.

2. An exemption of his plates from duties. If, while at a distance from home, and beyond the reach of immediate information of the legislative proceedings of the country, an American citizen makes arrangements, which are adapted to a given state of things, it would seem hard that a sudden change in legislation should expose him to loss; yet, in fact, the hardship is only imaginary, and the argument devised from it is merely plausible. Revenue laws are liable to change. Sometimes duties on particular articles are increased, and sometimes they are diminished. Of the increase or diminution an importer always takes his chance. If the change do not act retrospectively upon his importation he has no reason to complain. He knows that he is to abide by regulations which exist at the time of his coming within the particular jurisdiction. At one time he may have more, at another he may have less, to pay than he expected; but, whether more or less, may not eventually affect his profits in the market. If it should, revenue laws, and the application of them, cannot be made to depend upon the fluctuation of prices, even although that fluctuation may be, in a greater or less degree, influenced by the revenue laws themselves.

The second clause of the petitioner's application does not appear to be essentially better supported than the first.

But the work of the petitioner is peculiar in its character. It may be regarded, in some respects, as a national one. The author has explored new fields of interesting and curious knowledge. He may have rescued from oblivion incidents of aboriginal life, customs, manners, names, and nations, which the people of the United States are interested in preserv-

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ing in their recollection, and handing down to posterity. These would be strong inducements for recommending an exemption of the work from any charge, if the committee were permitted to indulge the feelings with which, as individuals, they are impressed. But, as the mere representatives of the public interests, and, in some degree, the guardians of the public revenue, they can only express their regrets that the clear provisions and policy of the law forbid them from making a favorable report on the case of the petitioner, and constrain them to recommend that his application be not granted.